

**Connecticut State Board of Accountancy  
Meeting Minutes  
March 1, 2018**

The meeting was called to order by Chairman John H Schuyler, CPA, at 10:00 A.M. in Hearing Room J, at 450 Columbus Boulevard, Hartford, Connecticut 06103

Board Members Present:	John H. Schuyler, Chairman	Certified Public Accountant
	Marcia L. Marien	Certified Public Accountant
	Timothy F. Egan	Certified Public Accountant
	Peter J. Niedermeyer	Certified Public Accountant
	Mark Aronowitz	Public Member
	Karla H. Fox, Esq.	Public Member

Board Members Absent:	Dannell R. Lyne	Certified Public Accountant
	Martha S. Triplett, Esq.	Public Member

Board Vacancies: Public Member

DCP Staff Present:	Frank Virnelli, Manager
	Robin Washbond
	Kellie Conover
	Denise Diaz
	Jeremy Rocha

Public Present: Bonnie Stewart, Executive Director, CT Society of CPAs

**Note:** The administrative functions of the Boards, Commissions and Councils are carried out by the Department of Consumer Protection, Occupational and Professional Licensing Division, 450 Columbus Boulevard, Hartford, CT 06103  
Richard M. Hurlburt, Director: [dcp.occupationalprofessional@ct.gov](mailto:dcp.occupationalprofessional@ct.gov) for minutes and agenda items  
Agency Web site: [www.ct.gov/dcp](http://www.ct.gov/dcp)  
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Enforcement issues: [dcp.accounting@ct.gov](mailto:dcp.accounting@ct.gov)

## **MINUTES OF PREVIOUS MEETINGS**

Mr. Egan made a motion to approve the minutes of the January 17, 2018 Board Meeting. The motion was seconded by Mr. Aronowitz. All remaining board members voted in favor.

Ms. Fox was not present for this vote.

## **COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY**

Bonnie Stewart, Executive Director, CT Society of CPAs informed the Board that she spoke with the Chairs of the General Law Committee, and was informed that Firm Mobility will not move forward this year due to the cost, State budget situation and financial impact on the agencies.

Ms. Stewart commented on CPE Reciprocity and stated that the bill has been raised but has not come out in language as of yesterday and no public hearing is scheduled.

## **LICENSING AND APPLICATIONS**

**Robert F. Garlick** - Initial Certification and License applicant, Experience unfavorable review from supervising CPA:

- KPMG, LLP- Public Accounting – CT CPA, 18.43 weeks 6-12-14 – 8-15-14; 9-2-14 -11-6-14

See Content of Experience, under Section 8 on experience verification SBA-12 form.

Ms. Marien made a motion to approve this application. The motion was seconded by Mr. Aronowitz. All remaining board members voted in favor. Ms. Fox was not present for this vote.

**Liuji Sun** - Reciprocal Certification and License applicant from NY, Industry experience gathered under a CPA:

- GE Capital Energy Financial Services –Industry – CA CPA, 125 weeks 10-27-14 through 3-31-17

Ms. Marien made a motion to table this application. The motion was seconded by Mr. Egan. All remaining board members voted in favor.

Ms. Marien made a motion to withdraw her motion to table. The motion was seconded by Mr. Egan. All remaining board members voted in favor.

Mr. Niedermeyer made a motion to approve this application. The motion was seconded by Ms. Marien. All remaining board members voted in favor.

## **OLD BUSINESS**

### **Removal of Disciplinary Actions from NASBA Website**

At the January 17, 2018 meeting the Board passed policy concerning the removal of administrative actions from the NASBA website. At today's meeting, Mr. Virnelli listed all the findings/allegations and reviewed each one with the Board to identify those that are administrative and those that, except for egregious cases, should stay on NASBA Website for a 10 year period.

### **Potential Statutory Changes/CPE Reciprocity**

At the January 17, 2018 meeting the Board discussed this issue and voted in favor of supporting the CTCPA's effort to modernize Connecticut law to include CPE Reciprocity. The Board asked Mr. Virnelli to draft a letter, on behalf of the board, in support of the CPE Reciprocity legislation and at today's meeting Mr. Virnelli presented the draft letter to the Board for their review, changes or additions.

## **NEW BUSINESS**

### **Mobility and Reciprocity**

Mr. Niedermeyer stated that he has received some questions concerning reciprocity specifically that Massachusetts requires one year of experience, and Connecticut requires two years of experience; how does that fit with our reciprocity rules?

Mr. Virnelli reviewed Section 20-281n, and explained that if you don't hold a valid registration or license in Connecticut, you must qualify for the practice privilege. With practice privilege, an individual must have a principle place of business outside of CT. A person can't call himself a CPA in this state unless they have a registration or license, or qualify for the practice privilege.

Chairman Schuyler commented that if an individual with one year experience obtains a Massachusetts license, but his primary place of business is in CT, he does not have practice privilege in Connecticut, and cannot hold himself as a CPA. Mr. Virnelli pointed out that the application for a reciprocal license is the same for new licenses, and that is the application that someone applying for a reciprocal license would have to submit.

### **Show Cause Hearing-Case 2017-19**

Mr. Virnelli informed the Board that this matter has been postponed to the May 3, 2018 board meeting.

### **Recap of 01/31/18 NASBA Northeast Meeting**

Mr. Virnelli reported on the NASBA Northeast Meeting (conference call) held on January 31, 2018, and led by Regional Director, Catherine Allen. The conference included the New England states plus New York and New Jersey; and all states were represented except Rhode Island. Some of the topics included: reorganization of AICPA, and the goal to create dialog between NASBA and AICPA, and how to handle different issues

that people have raised; NASBA's CPE audit tool; and Accountancy Board updates. Mr. Virnelli also added that the Eastern Regional Meeting will be held June 5-7, 2018 in Orlando, Florida.

### **CPE/EXAM EXTENSION REQUEST**

Mr. Aronowitz made a motion to add Matthew Ward to the agenda. The motion was seconded by Mr. Niedermeyer. All remaining board members voted in favor.

### **Matthew Ward – Exam Extension Request**

Ms. Marien made a motion to approve an extension to July 31, 2018. The motion was seconded by Ms. Fox. All remaining board members voted in favor.

### **COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY**

Mr. Virnelli introduced Jeremy Rocha, a student at the University of Connecticut, serving an internship at DCP, Legal Division, and currently assisting with the CPE audit.

### **ADJOURN**

Mr. Egan made a motion to adjourn the meeting at 11:31 A.M. The motion was seconded by Ms. Fox. All remaining board members voted in favor.

Next scheduled meeting: Thursday, May 3, 2018, at 10:00 A.M., in Hearing Room J, 450 Columbus Blvd., Hartford.